

Compliance and corporate culture: Interconnection and impact on business performance

Oleksandr Babich*

Postgraduate Student
Kyiv National Economic University named after Vadym Hetman
03057, 54/1 Beresteyskyi Ave., Kyiv, Ukraine
<https://orcid.org/0009-0007-4450-113X>

Kateryna Andriushchenko

Doctor of Economic Sciences, Professor
Kyiv National Economic University named after Vadym Hetman
03057, 54/1 Beresteyskyi Ave., Kyiv, Ukraine
<https://orcid.org/0000-0002-6274-5310>

■ **Abstract.** The purpose of the article was to develop practical recommendations for integrating the compliance function into business processes, including the formation of transparent internal control mechanisms, increasing the level of involvement of management at all levels, systematic staff training and implementation of the code of ethics, as well as assessing the effectiveness of compliance programmes through their impact on key business processes such as procurement, sales, recruitment and contractual work. The article explored the relationship between corporate culture and compliance, as well as their impact on business performance in today's global economy, growing competition and increasing regulatory pressure. Attention was focused on the importance of developing an ethical corporate culture as a key element of the successful implementation of compliance programmes, especially in the context of modern global economy, where the level of regulatory pressure on business increases every year. The article analysed scientific publications and industry standards that define corporate culture as an integral part of an effective compliance programme, using the method of average assessment of the compliance function's effectiveness, as well as the cost and revenue function model. The challenges faced by enterprises in integrating compliance procedures into business processes are highlighted, including insufficient support from management, resistance to change, and lack of understanding of the importance of compliance. The article discussed in detail the methods of assessing corporate culture, including questionnaires, analysis of internal documents, focus groups and the dynamics of labour discipline violations. Particular attention was paid to the mechanisms for diagnosing corporate culture through key indicators such as innovation, results orientation, employee support and stability. The article highlighted the theoretical aspects and practical significance of integrating compliance and corporate culture as tools for improving business efficiency, ensuring its stability and competitiveness

■ **Keywords:** business processes; risks; ethical standards; internal control; performance assessment; business transparency

■ Introduction

In modern global economy, with growing competition and increasing regulatory control, the issue of ensuring the efficiency of enterprises is of particular importance. The success of their operations increasingly depends on their ability to adapt to new challenges and implement effective

management approaches, one of which is the development of an ethical corporate culture (or so-called compliance culture) as part of the implementation of compliance programmes. Ukrainian businesses need to be prepared for the challenges associated with Ukraine's integration with the

■ Suggested Citation:

Babich, O., & Andriushchenko, K. (2025). Compliance and corporate culture: Interconnection and impact on business performance. *Management and Business*, 3(2), 6-14. DOI: 10.59214/mb/2.2025.06.

*Corresponding author



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European Union, as this process will not only provide new business opportunities (such as access to new markets), but will also significantly increase regulatory pressure on entrepreneurs. In practice, many Ukrainian businesses face challenges in integrating compliance procedures into their business processes, including the introduction and development of an appropriate business culture – corporate or compliance culture. A lack of understanding of the importance of compliance, resistance to change on the part of employees and sometimes managers at various levels, insufficient internal organisation and weak management control are just some of the factors that impede effective interaction between these elements. As a result, there are risks of non-compliance with regulatory requirements, deterioration of the internal climate in the company and reduced competitiveness.

Y.L. Pathiranaige (2019) investigated the impact of organisational culture on business performance through a literature review and empirical evidence. He argued that corporate culture affects employee behaviour, motivation, engagement, as well as the efficiency, profitability and growth of a company, and that businesses with strong cultures demonstrate better operational and financial performance. The author believes that an effective culture combines a strong (shared values) and a positive (motivation and mutual respect) culture. F. Banning *et al.* (2023) noted that there is a direct correlation between employee job satisfaction and performance, in particular, the level of employee satisfaction determines the employee's adaptive behaviour, which can change under the influence of certain management decisions. The authors also argue that a stable strategy allows for the formation of a sustainable culture, and knowledge of employee values allows for the most effective management style. S.H. Ghumiem *et al.* (2023) concluded that companies with a strong corporate culture have stable and committed employees who work more efficiently. Through a survey of 300 respondents, the authors determined that corporate culture has a direct and statistically significant impact on overall organisational performance, employee satisfaction, and organisational commitment. The authors also found that communication and leadership are the most important aspects of corporate culture that affect performance. In addition, the study found that the impact of corporate culture is stronger among women than among men, and that employees with less experience are more sensitive to the level of corporate culture as it is a source of guidance and motivation for them.

According to C. Coglianese (2024), cultural change in an organisation may indeed be what is needed to improve compliance, as formal implementation of compliance programmes is not effective in itself if the appropriate culture is not implemented. J.R. Graham *et al.* (2023) highlighted that 90% of senior executives consider corporate culture to be very important or important in their company, and that, all other things being equal, a company with a positive corporate culture will demonstrate better business results than a company with a poor corporate culture. According

to the study, organisational leaders often describe corporate culture as a set of shared values, norms and beliefs that influence employee behaviour and decision-making in an organisation. The authors also note that a strong corporate culture promotes compliance with ethical standards and regulatory requirements, reducing the need for strict external controls.

Corporate culture is a fundamental element that influences the effectiveness of compliance management systems. C.R. Harvey *et al.* (2023) in their article emphasised that corporate culture is one of the most important factors affecting company performance, although it is often overlooked. Y.S. Hung *et al.* (2022) argued in their study that organisational culture had a significant impact on aspects of labour productivity such as task performance, contextual performance, and counterproductive work behaviour. In all the analysed studies, the concepts of compliance and corporate culture are considered separately. In the opinion of the authors of this article, corporate culture is one of the key elements of effective compliance programmes and should be considered as an element of such programmes. In this case, its effectiveness can be assessed in accordance with industry standards, such as ISO 37001:2025 (2025) or ISO 37301:2021 (2021). The topic of compliance and corporate culture still requires further research, given that it is quite new and, accordingly, the number of studies is significantly limited. Both the relationship between the internal control system and corporate culture and the impact of the compliance system and corporate culture as an integral part of it on the operational efficiency of enterprises and organisations are insufficiently studied. Therefore, the purpose of the article is to study the concepts of compliance and corporate culture, their interconnection, and the impact on business efficiency.

■ Materials and Methods

Most of the analysed scientific publications were published in the last 5-6 years (Chatman & Choi, 2019; Asikhia, 2020; Ivanenko, 2024). These works were analysed for the impact of the level of corporate culture on the overall performance of the respective companies. From the point of view of this study, the most relevant was the study of the relationship between the implementation and development of corporate culture and the growth of business efficiency. The method of average assessment of the effectiveness of the compliance function was used to assess the difference in the level of material losses of an enterprise without a compliance programme and with one. This method was applied by surveying the management of Fresenius Medical Care Ukraine LLC regarding the level of financial losses before and after the implementation of the compliance function in the company. A total of 12 people took part in the survey – all representatives of the leadership team, six men and six women of different ages – from 29 to 62 years. The survey was conducted on the online platform Google forms. The ethical standards of the ICC/ESOMAR International Code on Market, Opinion and Social Research

and Data Analytics (2016) were followed during the testing. The questionnaire asked for an assessment of the level of financial losses within business processes owned by the relevant management representatives before and after the implementation of the compliance control system. The losses were assessed on a scale from 1 (low losses) to 5 (high losses). The assessment criterion was the amount of losses: low losses – up to one hundred euros per year, high losses – more than five thousand euros per year. The article also analyses approaches to assessing the effectiveness of corporate culture, such as surveys, focus groups, analysis of the dynamics of labour discipline violations, and benchmarking.

The paper used the method of building a model of cost and income functions, which allows assessing the ratio of costs of implementing the compliance function to the benefits received or saved. In order to estimate the costs, the following indicators were taken into account: annual salary and bonus of the compliance officer, cost of medical insurance, annual operating expenses (legal advice, software purchase, etc.) and cost of recruiting relevant personnel. Data from the ACFE report (2024), which identifies average losses from healthcare fraud, was analysed from to estimate the retained benefit. Other potential losses were calculated based on the applicable antitrust and anti-corruption legislation, based on the volume of sales of the company's goods in public procurement. The dynamics of labour discipline violations were also analysed for the relevant period – before and after the implementation of the compliance function. The use of these methods in combination made it possible to assess changes in the management's perception of the state of corporate culture related to the implementation of the compliance programme at the enterprise, as well as the dynamics of losses associated with the launch of the internal control system and changes in the level of labour discipline. The article discusses the key aspects of the industry standards in the field of compliance – ISO 37301:2021 (2021) and ISO 37001:2025 (2025), as they are the main standards that guide businesses in the process of implementing compliance functions in their organisational structure. The analysis of these industry standards helped to form a clear understanding of the definitions of compliance and corporate culture and to assess how to evaluate the effectiveness of compliance programmes in general. This comprehensive approach allowed to draw a reasonable conclusion about the interconnectedness of the concepts of compliance and corporate culture, as well as to assess their impact on business performance.

■ Results and Discussion

Organisational culture as a concept first emerged in the 1970s and 1980s, but has already become influential and controversial in management research. As of February 2025, there is no single established definition of corporate culture. Some scholars define corporate culture as a system of values that subconsciously motivates people to make choices or decisions (Pathiranage, 2019). Others perceive it as a list of constituent elements that form a

favourable microclimate and contribute to the formation of a positive company image (Malyk & Fisenko, 2016). After analysing the definitions available in the scientific literature, it can be concluded that corporate culture is a system of certain values aimed at forming ethical approaches to doing business, creating a favourable and comfortable climate in the team of a company, improving reputation in the eyes of all relevant stakeholders – from employees to customers, partners and regulators, and, as a result, increasing business efficiency in general.

The main elements of corporate culture include the mission, which defines the main reason for the company's existence and reflects the business philosophy. It can be formulated as a statement in a simple and easy-to-understand form (Shveda, 2019). Values are basic beliefs and principles that define standards of behaviour and decision-making, shaping the culture and ethical norms within an organisation. Image is a set of perceptions and impressions that have developed in society about an organisation, its activities, products and services, affecting reputation and perception by external stakeholders. Operational objectives cover short-term tasks aimed at implementing the organisation's day-to-day activities, ensuring its efficient functioning and achieving specific results within the established timeframe. Strategic goals define long-term plans for the development of the organisation, focused on achieving competitive advantages and sustainable development in the future (Zlenko *et al.*, 2023). Rules and norms of behaviour are also important, as they set standards and expectations for the actions and interactions of employees within the organisation, support an ethical culture, professionalism and compliance with the company's mission and values (Shemchuk, 2014). Traditions passed down between generations within an organisation help to strengthen corporate culture and create a unique identity. A code of ethics or code of conduct is an internal regulatory document that publicly sets standards of behaviour for employees, defines minimum requirements for business partners, declares the core values and mission of the organisation, and describes possible consequences for violating its requirements (Malyk & Fisenko, 2016). The effectiveness of a company's corporate culture can be assessed using various methods. These include questionnaires and surveys of employees and managers, group interviews and focus groups, analysis of existing internal regulations and their accessibility for all categories of employees, exit interviews, etc. It is advisable to analyse the dynamics of labour discipline violations, as well as to use benchmarking.

It is necessary to take into account the psychology of people and apply the principle of anonymity in the process of, for example, questionnaires, since if the anonymity of respondents is violated, a significant number of socially desirable answers may arise, which will lead to a decrease in the validity of the data obtained (Hovorukha, 2024). Organisational culture should be diagnosed in the following areas: innovation and risk-taking – assessed in terms of the degree of encouragement to take a certain level of risk,

experimentation and approval of innovations; attention to detail – to what extent does the organisation’s management expect its employees to be accurate in performing tasks, meticulous and attentive to details; focus on the end result – to what extent does the organisation’s management focus on the end result rather than on the methods and processes used by the staff.

Relevant industry standards, as well as recommendations from US and European regulators, state that corporate culture is an integral part of any effective compliance programme. ISO 37301:2025 (2025) states that an organisation should develop, maintain and promote a compliance culture at all levels of the organisation. The governing body, senior and middle management shall demonstrate an active, visible, consistent and sustained commitment to common standards of behaviour that are required throughout the organisation. Senior management should encourage behaviours that create and sustain a culture of compliance. It should prevent and demonstrate zero tolerance for behaviour that compromises compliance with laws, industry codes and internal regulations. In the U.S. Department of Justice (2024) guidelines for assessing the effectiveness of compliance programmes, there is a paragraph that states the importance of creating and developing a culture of ethics and compliance at all levels of the company. C. Coglianese & J. Nash (2021) pointed out that the effectiveness of a compliance programme requires the involvement of the organisation’s top management to implement a culture of compliance at the middle and top management levels. M.M. Towle (2024) emphasised that the development of a compliance culture based on ethical standards complements the formal compliance process and potentially increases the effectiveness of risk management. G. Widjaja (2024) believed that a high level of compliance helps organisations to minimise legal risks and maintain their reputation and stakeholder trust.

If the definitions of this concept provided by various scholars are analysed, O.V. Neizvestina (2017) defined

compliance as a set of functions built into each business process of an organisation aimed at complying with internal business standards, corporate ethics, and legal and regulatory requirements in order to achieve the highest efficiency of financial and economic activities. S.J. Griffith (2016) emphasised that “compliance” is a set of internal processes by which firms adapt their behaviour to the established norms. The compliance system establishes internal mechanisms for preventing and detecting violations of legislation and regulatory practices. To summarise, compliance in a broad sense is a system of measures and tools, rules and procedures that aims to ensure that an organisation’s activities comply with the requirements of legislation, internal regulations, as well as ethical and industry standards.

In accordance with international standards and regulators’ recommendations, the elements of an effective compliance programme include the following: consideration of the context of a particular organisation; involvement of management at all levels to promote a culture of compliance; allocation of roles and responsibilities; planning; availability of necessary resources, autonomy, authority and expertise of compliance officers; an effective internal control system; use of a risk-based approach; effective communication; availability of effective mechanisms for.

The effectiveness of each of these elements can be assessed separately using relevant industry standards: 37301:2021 (2021), 37001:2016 (2016) and the U.S. Department of Justice (2024) guidelines for assessing effective compliance programmes. Accordingly, the overall assessment of the compliance programme will be the sum of the assessments of each of its elements. Additionally, it makes sense to assess the economic impact of the function on the company’s operations (Table 1). There are at least a few ways to do this. The first is to compare the level of material losses of the enterprise in the presence of the relevant function and in its absence. The efficiency was assessed by questioning representatives of the company’s management (1 – high losses, 5 – low losses):

Table 1. Average assessment of the effectiveness of the compliance function on the example of Fresenius Medical Care Ukraine LLC

Management representatives	Level of financial losses	
	Before the implementation of the compliance function	After implementing the compliance function
General Director	5	2
Chief Financial Officer	5	2
Chief Accountant	4	3
Sales and Marketing Director	4	3
Director of Legal Affairs	5	1
Chief Compliance Officer	5	1
Medical Director	4	3
Director of Logistics	5	3
Service Director	4	3
Quality Director	5	2
CIO	5	3
HR Director	5	3

Source: created by the authors

The results of the survey show that the level of financial losses has significantly decreased with the implementation of the compliance programme at the enterprise. This became possible not only due to the development of an internal control system that allows to reduce compliance risks in the relevant business processes of the company, but also due to the development of corporate culture by introducing internal regulations (Code of Ethics, Supplier Code of Conduct, Conflict of Interest Management Policy, Business Gift Exchange Policy, Third Party Risk Management Policy, etc.), conducting training for staff, demonstrating the benefits of ethical business conduct by top management, and also applying the principle of zero tolerance for violations of compliance requirements.

In addition to the analysis of direct losses, a model for building cost and revenue functions is promising. Such a model takes into account not only the direct costs of the compliance function (creation of a unit, its financing, staff training, support, etc.), but also the lost profit of the company as a result of its refusal to implement the compliance programme. Such lost profits may include a decrease in the capacity of the target market, an increase in the cost of services from suppliers, deterioration of payment terms for goods or services (for example, a shift from post-payment to partial or

full prepayment), increased costs for business processes, etc. In order to build a model of cost and revenue functions, the following data are required: data on the company’s expenditures on regulatory risks (fines, investigations), the budget for the implementation of the unit (one-time and operating costs), historical data on the company’s financial losses due to non-compliance. Based on the example of one company operating in the healthcare sector, a corresponding model was created, taking into account the following data potential fines for violations of antitrust laws – up to 10% of annual turnover (10% of €8,000,000 – €800,000), potential fines for violations of international anti-corruption and sanctions laws – up to 35% of annual turnover, assuming that all public tenders of the enterprise in question were won through corruption offences (35% of €8,000,000 – €2,800,000), according to the ACFE report (2024) the average loss from healthcare fraud is €100,000, the cost of legal support for potential investigations is up to €100,000, and the cost of setting up a compliance function is €43,500 (€30,000 annual salary, €4,500 annual bonus, €1,000 annual health insurance policy, €5,000 annual operating costs of the function, €3,000 recruitment costs to fill the position of Compliance Director). Accordingly, the formula for the cost/income function will be as follows:

$$Return\ of\ Investment\ (ROI) = \frac{(800,000 + 2,800,000 + 100,000 + 100,000)}{(30,000 + 4,500 + 1,000 + 5,000 + 3,000)} = 87.36. \tag{1}$$

That is, for every euro that an enterprise spends on maintaining the compliance function, it potentially saves up to €87.36. It can be argued that the efficiency of implementing the compliance function is very high, given the regulatory environment in which the company operates. As noted above, one of the elements of any effective

compliance programme is the internal control system. This element is the most effective in terms of assessing the impact of compliance programmes on overall business performance. The key business processes in which relevant controls are usually built in, as well as the impact of these controls on the efficiency of such processes (Table 2).

Table 2. Areas of corporate culture diagnostics in organisations

Process	Control	Effect
Procurement	Monitoring compliance with the principle of “fair market value”	1. Reducing costs through transparent procurement of goods and services at market prices 2. Reduction of corruption risks
Sales	Monitoring compliance with the principle of “fair market value”	1. Increase revenues by maintaining fair sales conditions for all consumers 2. Reducing corruption risks
Recruitment	Monitoring compliance with the fair employment principle	1. Increase labour efficiency by hiring the most qualified personnel 2. Reducing the risk of conflict of interest 3. Reducing the risk of discrimination against candidates on any grounds
Finance	Control over the process of approving outgoing payments	1. Reducing the risk of unlawful payments
Relations with counterparties	Checking counterparties	1. Reduce financial losses by entering into transactions with unreliable counterparties 2. Reduction of sanctions risks 3. Reduction of corruption risks 4. Reducing fraud risks
Contract work	Approval of contracts / agreements	1. Improve cash flow by managing payment schemes (prepaid/postpaid) 2. Reducing financial losses by including relevant clauses in contracts with risky counterparties (mandatory bank guarantee, the ability to terminate supply in case of late payment, the possibility of early termination of the contract, clarification of the moment of transfer of ownership of goods, etc.) 3. Reducing sanctions and corruption risks by including appropriate compliance clauses
Personnel management	Control over the objectivity of disciplinary proceedings	1. Reduce staff turnover by ensuring objectivity and impartiality in the process of reviewing alleged violations 2. Reducing the risk of lawsuits in connection with potential violations of labour laws

Source: compiled by the authors

This study demonstrates a practical approach to integrating compliance into business processes through the formation of corporate culture, in particular by introducing internal controls, staff training, codes of ethics and performance measurement. These ideas are strongly supported by international sources, where the concept of compliance culture is defined as a critical factor in organisational effectiveness and integrity. In a large-scale study by J.R. Graham *et al.* (2022), which covered more than 1,300 executives, 77% of them recognised corporate culture as a key factor in compliance. The authors emphasised that culture has an impact not only on compliance, but also on productivity, financial results and management decisions, which echoes the findings of the Ukrainian authors on the positive impact of compliance on key business processes. All other things being equal, companies with a strong culture demonstrate higher operational efficiency. This article focuses on corporate culture as an integral part of the compliance programme. This approach is also supported by the study by K.D. Bussmann & A. Niemeczek (2019), which argues that it is the integration of ethical values into the culture of an organisation that is an effective mechanism for preventing corruption and building a sustainable compliance system. They argue that successful anti-corruption programmes are not based on external control, but on the internal adoption of integrity values. This is consistent with the article's conclusion that top management needs to lead by example to demonstrate the benefits of doing business ethically. P. Rea *et al.* (2016) distinguished between the concepts of "ethics" and "compliance", pointing out that focusing solely on formal compliance without developing an ethical culture can limit innovation and promote myopic management. They believed that compliance without a cultural foundation is reduced to formal policies, which is consistent with the approach of Ukrainian researchers who argue that culture is the foundation of effective compliance.

J. Gordon (2018) emphasised that developing a culture of compliance and integrity is the most effective way to protect against regulatory risks, which is illustrated in this article by building an ROI model. This model shows that for every euro of compliance costs, a company potentially saves up to €87.36, demonstrating the high payback of the compliance function – an effect that cannot be achieved without a cultural foundation. G.W.G Bendermacher *et al.* (2019) emphasised that the key to building a culture of quality and integrity is the involvement of all levels of management and continuous training of staff. This is fully consistent with the structure of the recommendations in this article, where the authors mention regular training, active involvement of top management and the creation of internal policies as tools to improve compliance. The authors of this article emphasised the difficulties of integrating compliance into business processes, such as resistance to change and insufficient support from management. These barriers are also noted by F. Banning *et al.* (2023), who emphasised that a stable strategy and employees' understanding of corporate values are critical for the success-

ful establishment of a compliance culture. Thus, the article confirms the existing international trends in the perception of compliance not only as a legal function, but also as a tool for managing value-based behaviour.

The study by J.P. Mendoza *et al.* (2016) theoretically deepens the understanding of how the perception of fairness of complex regulatory requirements can motivate companies to voluntarily learn and comply with regulations. In this context, this article also offers empirical evidence – a decrease in financial losses after the implementation of a compliance function indicates an increase in the level of compliance. Thus, there is a common logic in the works: intrinsic motivation (through culture or perception of fairness) is the basis for effective compliance. Another important work is by L. Andreisova (2018), where the author discussed methods of assessing corporate culture through the analysis of internal documents, focus groups and surveys. The same approaches are reflected in this article, which uses surveys, focus groups, analysis of disciplinary violations, etc. This correspondence confirms the validity of the tools used in the international context.

D.C. Langevoort (2017) discusses the "dark side" of corporate culture: it can be a source of both integrity and violations. The author emphasises the difficulty of implementing a true compliance culture, especially when an organisation tries to "imitate" a culture just to comply with the requirements. This is a warning that complements the thesis of this article on the importance of deep rather than declarative transformation. According to the publication of The Wall Street Journal (2018), a culture of integrity is not just an attribute, but "the centre of an effective ethics and compliance programme" that creates competitive advantage. The authors of this article implement this idea in their analysis, linking corporate culture not only to compliance but also to improving operational efficiency in such processes as procurement, sales and recruitment.

■ Conclusions

It can be concluded that compliance, as well as the corporate culture that is an integral part of it, directly affects not only the sustainable development of business and its security by reducing relevant risks but is also directly related to the efficiency of the organisation in which the compliance function is implemented. It can be argued that in the process of assessing the effectiveness of compliance programmes, as well as their direct impact on business efficiency, comprehensive approaches should be used, which include the following tools: assessment of the impact of internal control on the efficiency of individual processes in which they are embedded; assessment of the reduction of total losses in the form of fines, operational and other losses from the implementation of certain aspects of compliance control; assessment of the perception of the implementation and operation of the compliance function by the organisation's personnel (through questionnaires, focus groups, etc.). Based on the results of the study, it can be

concluded that in the context of increased regulatory pressure on business, the implementation of a compliance programme at enterprises is effective in terms of cost-benefit analysis. The implementation of a compliance programme is positively perceived by the company's management, as it helps to reduce financial losses by improving corporate culture (through the development of an internal regulatory framework, staff training and communication of the need for ethical business by the management) and the introduction of an internal control system that allows for more effective risk management.

Further research in this area should be aimed at deepening the study of the financial effect of implementing compliance programmes at Ukrainian enterprises. A financial justification for the feasibility of implementing such

programmes will help Ukrainian businesses make informed decisions about increasing compliance costs, which in turn will make them more stable, secure and competitive in the European and global markets. Such an integrated approach will allow tracking the real dynamics of changes in the organisation and making appropriate adjustments if necessary.

■ Acknowledgements

None.

■ Funding

None.

■ Conflict of Interest

None.

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Комплаєнс і корпоративна культура: взаємозв'язок та вплив на ефективність бізнесу

Олександр Бабіч

Аспірант

Київський національний економічний університет імені Вадима Гетьмана

03057, просп. Берестейський, 54/1, м. Київ, Україна

<https://orcid.org/0009-0007-4450-113X>

Катерина Андрющенко

Доктор економічних наук, професор

Київський національний економічний університет імені Вадима Гетьмана

03057, просп. Берестейський, 54/1, м. Київ, Україна

<https://orcid.org/0000-0002-6274-5310>

■ **Анотація.** Метою статті була розробка практичних рекомендацій щодо інтеграції комплаєнс-функції в бізнес-процеси, включно із формуванням прозорих механізмів внутрішнього контролю, підвищення рівня залученості менеджменту всіх рівнів, систематичне навчання персоналу та впровадження етичного кодексу, а також оцінка ефективності комплаєнс-програм через їхній вплив на ключові бізнес-процеси, такі як закупівлі, продажі, рекрутинг та договірну роботу. У статті досліджено взаємозв'язок між корпоративною культурою та комплаєнсом, а також їхній вплив на ефективність бізнесу в умовах сучасної глобальної економіки, зростаючої конкуренції та посилення регуляторного тиску. Акцентовано увагу на важливості формування етичної корпоративної культури як ключового елементу успішного впровадження комплаєнс-програм, особливо в умовах сучасної глобальної економіки, де рівень регуляторного тиску на бізнес зростає щороку. У статті проаналізовано наукові публікації та галузеві стандарти, які визначають корпоративну культуру як невід'ємну складову ефективної комплаєнс-програми, використано метод середньої оцінки ефективності комплаєнс функції, а також модель функції витрат та доходів. Висвітлено виклики, з якими стикаються підприємства під час інтеграції комплаєнс-процедур у бізнес-процеси, включаючи недостатню підтримку з боку менеджменту, опір змінам та брак розуміння важливості дотримання нормативних вимог. У роботі детально розглянуто методи оцінки корпоративної культури, зокрема анкетування, аналіз внутрішніх документів, фокус-групи та динаміку порушень трудової дисципліни. Окрему увагу приділено механізмам діагностики корпоративної культури через ключові показники, такі як інноваційність, орієнтація на результати, підтримка співробітників і стабільність. У статті висвітлено теоретичні аспекти та практичне значення інтеграції комплаєнсу та корпоративної культури як інструментів для підвищення ефективності бізнесу, забезпечення його стабільності та конкурентоспроможності

■ **Ключові слова:** бізнес-процеси; ризики; етичні стандарти; внутрішній контроль; оцінка ефективності; прозорість бізнесу